UNITED
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General Assembly

Distr.
GENERAL

A/RES/45/232
19 February 1991

Forty-fifth session
Agenda item 86

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Second Committee (A/45/856)]

45/232. Emergency assistance for Liberia

The General Assembly,

Extremely concerned about the untold loss of life and human suffering as a consequence of the conflict in Liberia and that over 750,000 people have become refugees and half the population within the country has been displaced,

Deeply concerned about the massive destruction of the nation's infrastructure,

Conscious of the urgent need for the international community to provide assistance for the economic and social rehabilitation of Liberia,

Conscious also of the peace and humanitarian efforts at the subregional level,

1. Appeals to the international community to render its support by providing all necessary assistance for the economic and social rehabilitation of Liberia;

2. Appeals to all Member States to make voluntary contributions for rehabilitation efforts;

3. Requests the Secretary-General, in close co-operation with the appropriate authority in Liberia, to co-ordinate the efforts of the United Nations system to assist that country in its emergency relief, rehabilitation and reconstruction efforts, to mobilize resources for the implementation of the necessary programmes and to keep the international community informed of the needs of the country;

4. Also requests the Secretary-General to apprise the Economic and Social Council, at its first regular session of 1991, of his efforts and to report to the General Assembly at its forty-sixth session on the implementation of the present resolution;

5. Decides to include in the agenda of its forty-sixth session an item entitled "Emergency assistance for the economic and social rehabilitation of Liberia".

71st plenary meeting
21 December 1990

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Forty-fifth session
Agenda item 87

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Second Committee (A/45/857)]

45/233. International assistance for the economic rehabilitation of Angola

The General Assembly,

Recalling its resolution 44/168 of 15 December 1989 regarding international assistance for the economic rehabilitation of Angola,

Mindful of Security Council resolutions 387 (1976) of 31 March 1976, 475 (1980) of 27 June 1980, 628 (1989) of 16 January 1989 and other resolutions of the Council, in which the Council, inter alia, requested the international community to render assistance to Angola,

Aware of the difficult economic situation of Angola, which is a result of the aggression and destabilization that prevailed in the country, as well as the current drought,

1. Takes note of the report of the Secretary-General; 1/

2. Expresses its appreciation to the international community for the support and assistance it has already rendered to Angola;

3. Appeals to the international community to render the financial, material and technical assistance necessary for the economic rehabilitation of Angola;

1/ A/45/551.

4. Requests the Secretary-General to mobilize the United Nations system and the international community, with a view to obtaining increased support for the economic rehabilitation of Angola;

5. Also requests the Secretary-General to report to the General Assembly at its forty-sixth session on the implementation of the present resolution;

6. Welcomes the decision of the Government of Angola to organize, in 1991, a round-table conference of donors for the rehabilitation and reconstruction of Angola, in co-operation with the United Nations Development Programme, the African Development Bank, the Government of Portugal and other interested countries;

7. Decides to include in the provisional agenda of its forty-sixth session the item entitled "International assistance for the economic rehabilitation of Angola".

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21 December 1990

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A/RES/45/234
21 February 1991

Forty-fifth session
Agenda item 148

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Second Committee (A/45/858)]

45/234. Implementation of the commitments and policies agreed upon in the Declaration on International Economic Co-operation, in particular the Revitalization of Economic Growth and Development of the Developing Countries

The General Assembly,

Reaffirming its resolution S-18/3 of 1 May 1990, the annex to which contains the Declaration on International Economic Co-operation, in particular the Revitalization of Economic Growth and Development of the Developing Countries,

Convinced that the full and effective implementation of the commitments and policies agreed upon in the Declaration would contribute to the strengthening of international economic co-operation, in particular the revitalization of economic growth and development of the developing countries,

Noting with appreciation the results achieved by the Second United Nations Conference on the Least Developed Countries 1/ and in the elaboration of the International Development Strategy for the Fourth United Nations Development Decade, contained in the annex to General Assembly resolution 45/199 of 21 December 1990, as well as by the World Summit for Children, 2/ in the light of the Declaration,

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1/ See A/CONF.147/Misc.9.

2/ See A/45/625.

1. Takes note of Economic and Social Council resolution 1990/54 of 24 July 1990;

2. Calls upon States Members of the United Nations and States members of the specialized agencies to take appropriate measures to ensure the full and effective implementation of the commitments and policies agreed upon in the Declaration;

3. Requests the Secretary-General to submit to the General Assembly at its forty-sixth session a report on the steps taken by the Governments of developed and developing countries, individually and collectively, as well as by the organs, organizations and bodies of the United Nations system, to fulfil those commitments and policies, taking into account Economic and Social Council resolution 1990/54;

4. Decides to include in the agenda of its forty-sixth session an item entitled "Implementation of the commitments and policies agreed upon in the Declaration on International Economic Co-operation, in particular the Revitalization of Economic Growth and Development of the Developing Countries";

5. Decides that, during consideration of the item mentioned in paragraph 4 above, the General Assembly should elaborate effective modalities to ensure action-oriented political review and follow-up processes for the Declaration on International Economic Co-operation, in particular the Revitalization of Economic Growth and Development of the Developing Countries and for the International Development Strategy for the Fourth United Nations Development Decade, as provided for in paragraph 38 of the Declaration and paragraph 112 of the Strategy.

71st plenary meeting
21 December 1990

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A/RES/45/235
21 February 1991

Forty-fifth session
Agenda item 116

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/45/729)]

45/235. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1989 of the United Nations, including the International Trade Centre and the United Nations University, 1/ the United Nations Development Programme, 2/ the United Nations Children's Fund, 3/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 4/ the United Nations Institute for Training and Research, 5/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 6/ the Fund of the United Nations

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1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 5 and corrigenda (A/45/5 and Corr.1 and 2), vol. I, sects. I and V; vol. II, sects. I and V; and vol. III, sects. I and V.

2/ Ibid., Supplement No. 5A (A/45/5/Add.1), sects. I and V.

3/ Ibid., Supplement No. 5B and corrigendum (A/45/5/Add.2 and Corr.1), sects. I and IV.

4/ Ibid., Supplement No. 5C (A/45/5/Add.3), sects. I and V.

5/ Ibid., Supplement No. 5D (A/45/5/Add.4), sects. I and V.

6/ Ibid., Supplement No. 5E (A/45/5/Add.5), sect. III.

Environment Programme, 7/ the United Nations Population Fund, 8/ and the United Nations Habitat and Human Settlements Foundation, 9/ the reports and audit opinions of the Board of Auditors, 10/ the concise summary of the principal findings, conclusions and recommendations for remedial action of the Board of Auditors, 11/ and the report of the Advisory Committee on Administrative and Budgetary Questions, 12/

Recognizing the progress made in the implementation of General Assembly resolution 44/183 of 19 December 1989,

Noting with appreciation the steps taken by executive heads and governing bodies of the United Nations organizations and programmes to give appropriate consideration and attention to the audit reports,

Taking into consideration the views expressed by delegations, by the Board of Auditors, by the Advisory Committee and by representatives of the United Nations organizations and programmes during the debate in the Fifth Committee on this item, 13/ and the widely expressed support for measures to improve the efficiency, management, financial accountability and budgetary control of the United Nations organizations and programmes concerned,

Noting with concern that the Board of Auditors, for the reasons stated in its reports, issued qualified audit opinions on the financial statements of the United Nations, the United Nations Development Programme and the United Nations Population

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7/ Ibid., Supplement No. 5F and corrigendum (A/45/5/Add.6 and Corr.1), sects. I and IV.

8/ Ibid., Supplement No. 5G (A/45/5/Add.7), sects. I and V.

9/ Ibid., Supplement No. 5H and corrigendum (A/45/5/Add.8 and Corr.1), sects. I and IV.

10/ Ibid., Supplement No. 5 and corrigenda (A/45/5 and Corr.1 and 2), vol. I, sects. II and III; vol. II, sects. II and III; and vol. III, sects. II and III; ibid., Supplement No. 5A (A/45/5/Add.1), sects. II and III; ibid., Supplement No. 5B and corrigendum (A/45/5/Add.2 and Corr.1), sects. II and III; ibid., Supplement No. 5C (A/45/5/Add.3), sects. II and III; ibid., Supplement No. 5D (A/45/5/Add.4), sects. II and III; ibid., Supplement No. 5E (A/45/5/Add.5), sects. I and II; ibid., Supplement No. 5F and corrigendum (A/45/5/Add.6 and Corr.1), sects. II and III; ibid., Supplement No. 5G (A/45/5/Add.7), sects. II and III; and ibid., Supplement No. 5H and corrigendum (A/45/5/Add.8 and Corr.1), sects. II and III.

11/ See A/45/457, annex.

12/ A/45/570 and Corr.1.

13/ See A/C.5/45/SR.4, 7-11 and 30, and corrigendum.

Fund, and also issued a qualified audit opinion on compliance with the financial regulations and legislative authority on the transactions of the United Nations Institute for Training and Research,

Noting the efforts by a number of United Nations organizations and programmes to improve the format of financial statements and the accounting policies followed,

1. Accepts the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors regarding the aforementioned organizations;

2. Requests the governing bodies of the United Nations Development Programme and the United Nations Population Fund to require the executive heads concerned:

(a) To intensify their efforts to correct or improve the conditions that gave rise to the qualification of audit opinions of the Board of Auditors;

(b) To issue and implement comprehensive and specific guidelines in order to delineate appropriately programme expenditure, programme support and administrative expenditures;

3. Takes note of the recommendation contained in paragraph 52 of the report of the Advisory Committee on Administrative and Budgetary Questions, 12/ and requests the United Nations Children's Fund and all relevant parties, in considering the implementation of the recommendation, to take fully into account the divergent views expressed by Member States in the Fifth Committee in this regard;

4. Endorses all other recommendations and observations of the Advisory Committee and approves all of the recommendations and observations of the Board of Auditors subject to the provisions of the present resolution, taking into account the views expressed by Member States in the Fifth Committee;

5. Requests the Panel of External Auditors to submit to the General Assembly at its forty-sixth session, through the Administrative Committee on Co-ordination and the Advisory Committee, an interim study on concrete issues to be resolved through the development of appropriate accounting principles and standards for consistent application in the United Nations system, taking into account the feasibility and benefits of such principles, as well as the major problems to be addressed in this regard;

6. Approves the changes in the financial procedures of the United Nations Development Programme, as recommended by the Governing Council of the Programme in its decision 90/49, 14/ and the United Nations Population Fund, as recommended by the Governing Council of the Programme in its decision 90/36; 14/

14/ See Official Records of the Economic and Social Council, 1990, Supplement No. 9 (E/1990/29), annex I.

7. Decides that the reporting procedures, including those regarding substantive and management issues, that apply to United Nations organizations and programmes audited on a biennial basis shall also apply to the United Nations Children's Fund;

8. Invites the Board of Auditors to issue a special report for United Nations organizations audited on a biennial basis for the first year of each biennium through the Advisory Committee, if in the opinion of the Board there are matters that need to be brought to the attention of the governing bodies and/or the General Assembly;

9. Requests the Secretary-General to include in the proposed programme budget for the biennium 1992-1993 resources for the Board of Auditors corresponding to its work-load and adequate to carry out its functions in accordance with the financial regulations, taking into account all relevant decisions of the General Assembly, including those relating to revised reporting procedures approved for the United Nations Development Programme, the United Nations Population Fund and the United Nations Children's Fund;

10. Expresses its concern with regard to the findings of the Board of Auditors that procurement procedures are not being fully complied with, requests the administrations involved to take immediate action to correct this problem, and invites the Advisory Committee to monitor the action taken;

11. Welcomes the intention of the Secretary-General to renegotiate the existing arrangements for common and joint services at the Vienna International Centre and requests the governing bodies and the executive heads of the United Nations Industrial Development Organization and the International Atomic Energy Agency to co-operate fully with him in this process;

12. Requests the Secretary-General to discuss with the executive heads of the United Nations Industrial Development Organization and the International Atomic Energy Agency the problem of compensation for the excessive costs charged by these organizations to the United Nations Office at Vienna for the majority of existing joint and common services at the Vienna International Centre;

13. Requests the Secretary-General and the executive heads of United Nations organizations and programmes:

(a) To submit to their respective governing bodies, as well as to the General Assembly at its forty-sixth session, detailed progress reports on steps taken to implement previous recommendations of the Board of Auditors and the related recommendations of the Advisory Committee and to explain if any of those recommendations have not yet been implemented, and requests the Board and the Advisory Committee to evaluate the efficacy of those measures, and to report thereon to the Assembly at its forty-sixth session;

(b) To consider, in consultation with the Board of Auditors and the Advisory Committee, effective measures to facilitate reporting by staff members on a confidential basis of any inappropriate use of the resources of a United Nations

organization or programme, and to report to the General Assembly at its forty-sixth session in this regard;

(c) To implement stringent inventory controls on non-expendable property and to report on measures taken in this regard to the General Assembly at its forty-sixth session;

(d) To institute without delay more effective control on the payment of all allowances and benefits to staff members and to report on measures taken in this regard to the General Assembly at its forty-sixth session;

14. Reaffirms the importance of strict compliance with financial regulations and rules on the subject of unliquidated obligations, and requests the Secretary-General, in the light of his experience in implementing the new budget process and in the context of the recommendations of the Board of Auditors, to analyse outstanding issues on this subject and to submit a thorough report to the General Assembly at its forty-sixth session;

15. Expresses its appreciation to the Secretary-General for the steps taken to eliminate abuses in the payment of income tax reimbursements, and requests him to continue efforts to recover outstanding excess income tax reimbursements;

16. Urges the executive heads of other organizations and programmes to investigate possible abuses in the payment of income tax reimbursements to their staff members and to report on efforts taken in this regard to the General Assembly at its forty-sixth session;

17. Requests the Board of Auditors to ensure regular audit coverage of all extrabudgetary expenditures, including the various trust funds managed by the Secretary-General or the executive heads of United Nations organizations and programmes;

18. Requests the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East to report to the General Assembly at its forty-sixth session on the measures taken by the Agency to rectify the shortcomings identified by the audit of the Area Staff Provident Fund;

19. Invites the governing bodies of organizations and programmes for which audited financial statements have been considered by the General Assembly to ensure that full consideration is given to the reports of the Board of Auditors and the Advisory Committee and the comments made thereon in the Fifth Committee with a view to taking appropriate remedial measures;

20. Requests the executive heads of the United Nations organizations and programmes to ensure that expenditures do not exceed the level of funds provided under allotments, in accordance with the financial rules, and to enforce existing disciplinary measures with a view to enhancing accountability and budgetary discipline;

21. Requests the Board of Auditors and the Advisory Committee to continue to cover, in their review of organizations and programmes, including peace-keeping operations, the areas relating to the efficiency and effectiveness of the financial procedures and controls, the accounting system and related administrative and management aspects in accordance with regulation 12.5 of the Financial Regulations of the United Nations and to recommend measures, as appropriate, to strengthen financial and management controls and to standardize the financial reporting of the organizations;

22. Recommends that all future reports of the Board of Auditors continue to include separate sections that contain a summary of recommendations for corrective action to be taken by the United Nations organizations and programmes concerned, with an indication of relative urgency and a timetable for remedial action;

23. Encourages the Board of Auditors to carry out its audits in a comprehensive manner in response to paragraph 13 of General Assembly resolution 44/183;

24. Welcomes the review of the Board of Auditors of the liquidity positions of United Nations organizations, and requests the Board to conduct a further review, bearing in mind that the information should be presented in a standardized format;

25. Recommends that the Board of Auditors continue to submit to the General Assembly a concise document summarizing its principal findings, conclusions and recommendations of common interest, classified by audit area and, where appropriate, identifying the audited organization.

72nd plenary meeting
21 December 1990